

103 KAR 30:180. Installing or applying property sold.

RELATES TO: KRS 139.010, 139.260

STATUTORY AUTHORITY: KRS 131.130(1)

NECESSITY, FUNCTION, AND CONFORMITY: To interpret the sales and use tax law as it applies to installing or applying property sold.

Section 1. Labor and service charges for installing or applying property sold are to be included in the seller's gross receipts unless the price for installing or applying the property and the price for the property are separately stated on the invoice or bill given to the customer at the time of sale. The amount that may be excluded from gross receipts may not exceed a reasonable charge for the labor and service charge. (SU-22; 1 Ky.R. 707; eff. 5-14-1975; TAm eff. 6-22-2016.)